

SECOND REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

**SENATE JOINT RESOLUTION NO. 50**

102ND GENERAL ASSEMBLY

4145S.02C

KRISTINA MARTIN, Secretary

**JOINT RESOLUTION**

Submitting to the qualified voters of Missouri, an amendment repealing sections 4(d) and 26 of article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation.

*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the  
2 state of Missouri, on Tuesday next following the first Monday  
3 in November, 2024, or at a special election to be called by  
4 the governor for that purpose, there is hereby submitted to  
5 the qualified voters of this state, for adoption or  
6 rejection, the following amendment to article X of the  
7 Constitution of the state of Missouri:

Section A. Sections 4(d) and 26, article X, Constitution  
2 of Missouri, are repealed and two new sections adopted in lieu  
3 thereof, to be known as sections 4(d) and 26, to read as  
4 follows:

Section 4(d). In enacting any law imposing a tax on or  
2 measured by income, the general assembly may define income  
3 by reference to provisions of the laws of the United States  
4 as they may be or become effective at any time or from time  
5 to time, whether retrospective or prospective in their  
6 operation. The general assembly shall in any such law set  
7 the rate or rates of such tax, **except that the state income**  
8 **tax rate shall not exceed five and one-half percent.** The  
9 general assembly may in so defining income make exceptions,

10 additions, or modifications to any provisions of the laws of  
11 the United States so referred to and for retrospective  
12 exceptions or modifications to those provisions which are  
13 retrospective.

Section 26. In order to prohibit an increase in the  
2 tax burden on the citizens of Missouri, state and local  
3 sales and use taxes (or any similar transaction-based tax)  
4 shall not be expanded to impose taxes on any service or  
5 transaction that was not subject to sales, use or similar  
6 transaction-based tax on January 1, 2015, **except for**  
7 **subscriptions, licenses for digital products, and online**  
8 **purchases of tangible personal property. Any new sales tax**  
9 **imposed by the state on or after January 1, 2025, pursuant**  
10 **to the exceptions provided in this section shall result in a**  
11 **reduction in the top rate of the state income tax rate that**  
12 **results in a reduction in income tax revenue that is**  
13 **substantially equivalent to the revenue generated by such**  
14 **new sales tax. No state or local sales or use taxes or any**  
15 **similar transaction-based tax shall be authorized on the**  
16 **provision of video service if the state, a franchise entity,**  
17 **or a political subdivision also imposes a franchise fee on**  
18 **the provider of such video service.**

Section B. Pursuant to chapter 116, and other  
2 applicable constitutional provisions and laws of this state  
3 allowing the general assembly to adopt ballot language for  
4 the submission of this joint resolution to the voters of  
5 this state, the official summary statement of this  
6 resolution shall be as follows:

7 "Shall the Missouri Constitution be amended to  
8 prohibit the General Assembly from implementing  
9 a state income tax rate above five and one-half

10           percent and to modify the prohibition on certain  
11           new sales and use taxes?".

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